

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

JPA NO. 111 CO., LTD., and
JPA NO. 49 CO., LTD.

Debtors¹.

Chapter 11

Case No. 21–12075 (DSJ)

(Jointly Administered)

**FITZWALTER CAPITAL PARTNERS (FINANCIAL TRADING) LIMITED’S NOTICE
OF APPEAL**

Please take notice that FitzWalter Capital Partners (Financial Trading) Limited, a secured creditor in the above-captioned cause, hereby appeals to the United States District Court for the Southern District of New York, pursuant to 28 U.S.C. § 158(a) and the Federal Rules of Bankruptcy Procedure, from the *Memorandum of Decision and Order Resolving Motion to Dismiss* entered by the Court in these chapter 11 proceedings on February 1, 2022 [Dkt. No. 97] (the “**Order**”). A copy of the Order appealed from is attached hereto as **Exhibit A**.

The names of all the parties to the Order appealed from and the names, addresses, and telephone numbers of their respective counsel are as follows:

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¹ The Debtors in these Chapter 11 cases are: JPA No. 111 Co., Ltd. and JPA No. 49 Co., Ltd. The Debtors’ corporate address is: Kasumigaseki Common Gate West Tower, 3–2–1 Kasumigaseki, Chiyoda–Ku, Tokyo 100–0013.

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Dated: February 15, 2022

/s/ Benjamin I. Finestone

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